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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **6478**

Department of the Treasury
Internal Revenue Service

Credit for Alcohol Used as Fuel

► **Attach to your tax return.**

OMB No. 1545-0231

2004

Attachment Sequence No. **83**

Name(s) shown on return | **Identifying number**

Draft as of 07/20/2004

Part I Current Year Credit

Type of Alcohol Fuel		(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons)	1		$.10	
2 **Straight alcohol and alcohol mixtures:**				
a 190 proof or greater (in gallons)	2a		$.52 ($.51**)	
b Less than 190 proof but at least 150 proof (in gallons)	2b		$.3852 ($.3778**)	
3 Add lines 1, 2a, and 2b in both columns	3			
4 Other fuels blended with the alcohol on lines 2a and 2b	4			
5a Total gallons of fuel. Add lines 3 and 4 (column (a))	5a			
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b			
6 Subtract line 5b from line 5a	6			
7 Break down line 6 into the number of gallons of:				
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a		$.132 ($.131**)	
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b		(see instructions)	
c Special motor fuel containing 85% or more alcohol (see instructions)	7c		$.0525 ($.0515**)	
8 Add lines 7a through 7c, column (c)				8
9 Subtract line 8 from line 3. Include this amount in your income for 2004				9
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)				10
11 **Current year credit.** Add lines 9 and 10				11

* Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

** Rate effective after December 31, 2004.

Part II Allowable Credit

*See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.*

12 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 43 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			12	
13 Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			13	
14 Add lines 12 and 13			14	
15a Foreign tax credit	15a			
b Credits from Form 1040, lines 46 through 49 and 51 through 53	15b			
c Possessions tax credit (Form 5735, line 17 or 27)	15c			
d Credit for fuel from a nonconventional source	15d			
e Qualified electric vehicle credit (Form 8834, line 20)	15e			
f Add lines 15a through 15e			15f	
16 Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16	
17 Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-	17			
18 Enter 25% (.25) of the excess, if any, of line 17 over $25,000 (see instructions)	18			
19 Tentative minimum tax (see instructions)	19			
20 Enter the greater of line 18 or line 19			20	
21 Subtract line 20 from line 16. If zero or less, enter -0-			21	
22 **Credit allowed for the current year.** Enter the **smaller** of line 11 or line 21 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22	